GOVERNEMNT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Tax Department – Certain irregularities noticed against Sri M.Adinarayana Murthy, formerly Commercial Tax Officer-I, Kadapa (FAC) (now retired) in case of M/s. Jamshedpur Utilities Services & Company, Limited - W.P. No.14815/2014 filed by firm – Negligence in discharge of duties resulting time barred by limitation under Section 37 of Andhra Pradesh Value Added Tax Act - Departmental action initiated under Rule 9 of Andhra Pradesh Revised Pension Rules 1980 - Article of charges framed – Written Statement of Defence – Considered - Further action dropped – Orders – Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.1092 Dated : 07-11-2015

Read the following:

1. From Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dated: 19-11-2014.
2. From Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dated: 09-03-2015.
3. G.O.Ms.No.173, Revenue (Vigilance-II) Department, dated: 16-05-2015.
4. G.O.Rt.No.435, Revenue (Vigilance-II) Department, dated:16-05-2015.
5. WSD, dt.22-06-2015 of Sri M.Adinarayana Murthy, CTO, Kadapa (now Retired) received through CCT, AP., Hyderabad, vide No.V1/165/2014, dt.17-07-2015.
6. Proceedings No.L1(2)/93/2014, dt.12-02-2015 of CCT, AP, Hyderabad.
7. From CCT, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dt.29-09-2015.

&

O R D E R :

Whereas the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, vide reference 1st read above has stated that M/s.Jamshedpur Utilities Services & Company Limited, Pulivendula, Kadapa District has filed W.P.No.14815 of 2014 and the Hon`ble Andhra Pradesh High Court at the time of hearings on 07-08-2014, 25-08-2014 and 09-09-2014 has passed interim orders directing to initiate disciplinary action against Sri M.Adinarayana Murthy, former Commercial Tax Officer-I, Kadapa (Full Additional Charge) for being negligent in discharging his duties in transmitting the assessment records / files in the case of the above firm for the years 2008-09 and 2009-10 under Andhra Pradesh Value Added Tax Act and in not pursuing the matter which finally led to the failure in passing the consequential orders as per the remand directions of the Appellate Deputy Commissioner (Commercial Taxes), Kurnool order No.435, dated 19-02-2011 in Appeal Nos.48/2010-11 (KDP), 49/2010-11 (KDP), 51/2010-11 (KDP) and 52/2010-11 (KDP) and the same is time barred by limitation under Section 37 of the Andhra Pradesh Value Added Tax Act and requested the Government to initiate departmental action against the above Charged Officer under Andhra Pradesh Revised Pension Rules, 1980, as he was retired from service on 30-09-2012.

2. And whereas, the Government after examining the proposal have accorded sanction to initiate disciplinary action against Sri M.Adinarayana Murthy, for the irregularity committed by him while working as Commercial Tax Officer-I, Kadapa (Full Additional Charge) (now Retired), under Andhra Pradesh Revised Pension Rules, 1980, vide reference 3rd read above and framed the following Charge under Andhra Pradesh Revised Pension Rules, 1980 read with Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules, 1991, vide reference 4th read above.

Charge : The Charged Officer while working as Commercial Tax Officer, kadapa-I Circle (Full Additional Charge) (now Retired) has exhibited gross negligence of duty and exhibited slack supervision by not passing consequential orders in the case of M/s.Jamshedpur Utilities Services & Company Limited, Pulivendula, Kadapa District bearing TIN No.28204277144 for the tax period 2008-09 and 2009-10 under Andhra Pradesh Value Added Tax Act, 2005 pursuant to the

(p.t.o)

orders dated 19-02-2011 in Appeal Nos.48/2010-11 (KDP), 49/2010-11 (KDP), 51/2010-11 (KDP) and 52/2010-11 (KDP) of the Appellate Deputy Commissioner (Commercial Taxes), Kurnool within the limitation period prescribed under Section 37 of the Andhra Pradesh Value Added Tax Act, 2005. Due to the negligent action of the charged officer, the assessment getting time barred and the loss of revenue to the tune of Rs.1.24 Crores to the Government in addition the dealer claimed refund with interest.

3. And whereas, Sri M.Adinarayana Murthy, Commercial Tax Officer, (now Retired) vide reference 5th read above has submitted the Written Statement of Defence stating that he has been placed under Full Additional Charge of the post of Commercial Tax Officer-I, Kadapa for a short period of 45 days from 19-06-2012 to 02-08-2012 and during the said period he has mostly concentrated with regard to the issues relating to filing of returns by dealers and collection of tax in addition to his regular work as Commercial Tax Officer-II, Kadapa. Due to heavy work he is not aware about the issue of Show Cause Notice to above firm for passing final orders. Further stated that as per section 37 of Andhra Pradesh Value Added Tax Act the consequential orders shall be passed within three years from date of receipt of appellate orders. The Appellate Deputy Commissioner, Kurnool has passed orders on 19-2-2011 and even after excluding the short spell of 45 of Full Additional Charge (i.e., from 19-06-2012 to 02-08-2012) held by him, still there are 19 months. The Charged Officer has further stated that the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad has set aside the appellate orders dated 19-02-2011 of Appellate Deputy Commissioner, Kurnool, vide reference 6th read above and restored the assessment orders passed by Commercial Tax Officer-I, Kadapa, vide dated: 30-09-2010 and as such there is no revenue loss as alleged in the Article of Charges. He has therefore requested the Government to drop further action against him and to release his pensionary benefits.

4. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad vide reference 7th read above has submitted report stating that though the Charged Officer has failed to give effect to the remand orders of the Appellate Deputy Commissioner, Kurnool, but passing revisional orders by the Commissioner, there is no revenue loss to the Government. Further stated that since the charged officer held in-charge of the post of Commercial Tax Officer-I, Kadapa for a short period of 45 days his case may be considered sympathetically.

5. Government have examined the matter carefully keeping in view the remarks submitted by the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, have decided to drop further action by taking a lenient view and hereby order to drop further action against Sri M.Adinarayana Murthy, Commercial Tax Officer, (now Retired) in the disciplinary proceedings initiated against him for the above irregularity, as there is no loss of Revenue in the matter.

6. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECREATARY TO GOVERNMENT

To
Sri M.Adinarayana Murthy, Commercial Tax Officer, (retired)
through the Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.
The Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.
Copy to:
The Accountant General, Andhra Pradesh, Hyderabad.
The Director of Treasuries & Accounts, Andhra Pradesh, Hyderabad.
The Deputy Commissioner, Kadapa (YSR) District.
The Revenue (Commercial Tax-I) Department.
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER